



KATHLEEN CONNELL
Controller of the State of California

October 20, 1999

**To the Citizens, Governor, and Members
of the Legislature of the State of California:**

I

am pleased to submit the 19th edition of the *Transit Operators and Non-Transit Claimants Annual Report* for the fiscal year ended June 30, 1998. This report offers taxpayers and public officials useful information for comparing how public transportation services are funded in California.

The Transportation Development Act of 1971 provides that a portion of the sales tax collected in each county be returned to local entities for public transportation purposes. These funds are allocated by regional transportation planning agencies for services ranging from bus and rail transit to bike paths and street repairs. The data presented in this report indicate how the funds were allocated to operate these systems for the 1997-98 fiscal year.

Distribution of this information is vital to assuring that our tax dollars are spent wisely and efficiently. The financing of public transportation and related services, like all public services, should be constantly scrutinized for opportunities to achieve improvements and savings.

I would like to thank the officials in local government, transit districts, and the consolidated transportation services agencies who assisted in compiling the data presented in this report.

Sincerely,

A handwritten signature in cursive script, reading "Kathleen Connell".

KATHLEEN CONNELL
California State Controller

Contents

INTRODUCTION

Transportation Development Act	iii
Transit Operating Revenues and Capital Additions to Equity	v
Transit Operating Expenses	ix
Transit Operating Data by Mode	xii
Non-Transit TDA Monies Made Available and Expenditures	xiii
Prison Industry Authority Contracts	xv

FINANCIAL SECTION

Table 1. Statement of Revenues and Expenses, Fiscal Year 1997-98	1
Table 2. Budgeted Revenues and Expenses, Fiscal Year 1998-99	44
Table 3. Compliance Ratio — Public Utilities Code Sections 99268 - 99268.5, Fiscal Year 1997-98	86
Table 4. Operating Data, Fiscal Year 1997-98	94
Table 5. Summary of Monies Made Available, Expenditures, Balance-Obligated or Committed, and Restricted Balances for Non-Transit Transportation Development Act Purposes, Fiscal Year Ended June 30, 1998	144
Table 6. Analysis of Restricted Balances as of June 30, 1998, Classified by Source and Depositories in Which Held, Non-Transit Transportation Development Act Monies	150
Table 7. Detailed Statement of Monies Made Available for Non-Transit Transportation Development Act Purposes for the Fiscal Year Ended June 30, 1998	156
Table 8. Statement of Expenditures for Non-Transit Transportation Development Act Purposes and Recapitulation by Source From Which Expended, Fiscal Year Ended June 30, 1998	162
Table 9. Detailed Statement of Undistributed Engineering and Administration, Construction and Maintenance Expenditures, Fiscal Year Ended June 30, 1998 ...	244
Table 10. Schedule of Contracts with the Prison Industry Authority, Fiscal Year 1997-98 ...	326

SUPPLEMENTAL INFORMATION

State Controller’s Office Publications List 329

Acknowledgements 330

Introduction

Transportation Development Act

The Mills Alquist Deddeh Act (Senate Bill 325, Chapter 1400, Statutes of 1971) was enacted by the California Legislature with the stated intent to “improve existing public transportation services and encourage regional transportation coordination.” Known as the Transportation Development Act (TDA) of 1971, this law provides for funding equal to one quarter of one percent of taxable retail sales statewide. Regional transportation planning agencies allocate TDA funds to transit and non-transit claimants for purposes that comply with regional transportation plans.

The tables in this report were prepared by the State Controller’s Office, Division of Accounting and Reporting, from data contained in reports filed by cities, counties, transit districts, and consolidated transportation service agencies (CTSAs) under provisions of Government Code Section 53891 and Public Utilities Code Sections 99243 and 99406. Cities, counties, transit districts, and CTSAs that receive transit allocations are required by Section 99243 to file a report of revenues and expenses within 90 days (110 days if filing electronically) following the close of the fiscal year. Transit reports were filed by 215 agencies in the 1997-98 fiscal year and 223 agencies in the 1996-97 fiscal year. Cities and counties that receive non-transit street purpose or non-street bikepath allocations pursuant to Section 99406 are required to file a separate annual report of expenditures for non-transit purposes on or before October 1 following the close of the fiscal year. Non-transit reports were filed by 335 agencies in the 1997-98 fiscal year and 345 agencies in the 1996-97 fiscal year. The fiscal year begins July 1 and ends June 30 for all agencies except the cities of Huntington Beach, Inglewood, Long Beach, and South Lake Tahoe. The fiscal year begins October 1 and ends September 30 for these cities.

The transit operators’ financial data have been certified by the finance officers of the various transit agencies to be in conformity with the Uniform System of Accounts and Records for Public Transit Operators adopted by the State Controller’s Office, pursuant to Public Utilities Code Section 99243. The non-transit claimants’ data contained in this report also have been certified as to completeness and accuracy by the finance officers of the various reporting agencies.

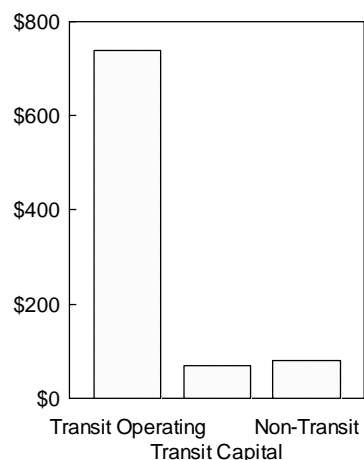
The counties, cities, special districts, and CTSAs that provide general public or special transit services are required by the State Controller’s Office’s uniform accounting system to maintain the records and to file the report on a full accrual enterprise basis of accounting. Their reports list all the sources of revenues, purposes of expenses, and capital additions to equity for transit purposes (Tables 1, 2, 3, and 10). The accounting basis for non-transit purposes varies by entity. Counties are required by Government Code Section 30200 to report on a modified accrual basis of accounting. Cities do not have a required uniform accounting system. Accordingly, city data may be submitted on a cash basis, an accrual basis, or a modification of the two (Tables 5 through 9). Under California Code of Regulations Section 6662, the agencies are required to file the audit with the State Controller’s Office.

Transit and Non-Transit TDA Revenues

This report, combined with the State Controller's Office's *Transportation Planning Agencies Annual Report*, provides a comprehensive view of the TDA process. Additional information is provided by the *Transportation Development Act Statutes and California Code of Regulations for 1998*, published by the California State Department of Transportation's Mass Transportation Program.

Figure 1

TDA Revenues (Amounts in millions)



For the 1997-98 fiscal year, counties, cities, special districts, and CTSAs reported receiving \$884.2 million in TDA funds for transit and non-transit purposes, a 3.9% increase over fiscal year 1996-97. These entities also received \$3.0 billion from other federal, state, and local sources. Revenues from all sources totaled \$3.8 billion, and expenses totaled \$3.4 billion.

The TDA authorizes two major funding sources for public transportation and non-transit applications (local streets and roads, pedestrian, and bicycle facilities). They are the Local Transportation Fund (LTF) and the State Transit Assistance Fund (STAF). The State Transit Assistance Fund program is derived from the statewide sales tax on gasoline and diesel fuel. Figure 1 shows the distribution of TDA revenues for transit operating, capital, and non-transit purposes. Figure 2 shows revenues for transit and non-transit usage over the past five years. In the 1997-98 fiscal year, 91.0% of TDA funds were allocated for transit purposes while 9.0% were allocated for non-transit purposes. From the 1993-94 fiscal year to the 1997-98 fiscal year, TDA funding increased \$100.7 million (14.3%) for transit purposes but only \$4.8 million (6.4%) for non-transit purposes. By comparison, ten years ago (1987-88 fiscal year) TDA revenues totaled \$613 million. Fifteen years ago (1982-83 fiscal year) these revenues totaled \$497 million.

Figure 2

Transit and Non-Transit TDA Revenues

(Amounts in thousands)

	1997-98	1996-97	1995-96	1994-95	1993-94
Transit Operating Revenues					
LTF	\$ 683,743	\$ 621,625	\$ 592,361	\$ 575,191	\$ 559,785
STAF	54,389	64,694	61,312	41,957	74,766
Total Transit Operating Revenues	738,132	686,319	653,673	617,148	634,551
Transit Capital Additions to Equity					
LTF	39,611	67,134	61,753	84,907	61,496
STAF	27,066	14,552	5,345	10,428	8,051
Total Transit Capital Additions to Equity	66,677	81,686	67,098	95,335	69,547
Total Transit Operating Revenues and Capital Additions to Equity	804,809	768,005	720,771	712,483	704,098
Non-Transit Revenues					
LTF — Local Streets and Roads	67,225	71,182	65,601	59,774	64,684
LTF — Pedestrian and Bicycle Facilities	12,211	11,521	10,106	13,043	9,956
Total Non-Transit LTF Revenues	79,436	82,703	75,707	72,817	74,640
Total TDA Revenues	\$ 884,245	\$ 850,708	\$ 796,478	\$ 785,300	\$ 778,738

Transit Operating Revenues and Capital Additions to Equity

Figure 3

Operating Revenues

(Amounts in millions)

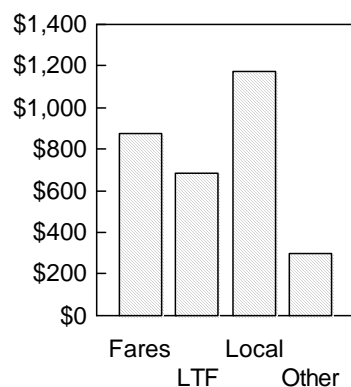
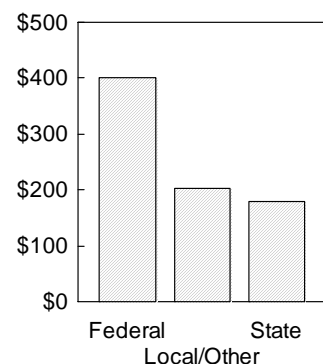


Figure 4

Capital Additions to Equity

(Amounts in millions)



Revenues for public transportation generated from federal, state, and local sources amounted to \$3.8 billion for the 1997-98 fiscal year. The largest sources of operating revenues were provided by passenger fares (23.2%), LTF (18.1%), local sales tax (11.6%), and transit districts sales tax (9.2%). Capital additions to equity amounted to \$783.3 million (20.7%). Capital additions to equity are federal, state, and local grants that may be used only for capital acquisitions. Capital acquisitions include trains and buses. Figure 3 shows the proportional composition of operating revenues between fares, LTF, local support, and other revenues. Figure 4 shows the sources of capital additions to equity. Figure 5 shows transit revenues by source for counties, cities, special districts, and CTSAs.

Figure 5

Transit Operating Revenues and Capital Additions to Equity

For the Fiscal Year Ended June 30, 1998

(Amounts in thousands)

	1997-98	Percent of Total	Increase (Decrease) from 1996-97	Percent of Increase (Decrease)
Transit Operating Revenues				
Passenger Fares	\$ 877,174	23.2 %	\$ 54,029	6.6 %
LTF	683,743	18.1	62,118	10.0
Local Sales Tax	438,564	11.6	2,461	0.6
Sales Tax	346,602	9.2	23,832	7.4
General Operating Assistance	233,933	6.2	(2,301)	(1.0)
Other Revenues	108,847	2.9	17,274	18.9
Property Tax	100,677	2.7	4,025	4.2
Federal Grants	97,276	2.6	(17,253)	(15.1)
STAF	54,389	1.3	(10,305)	(15.9)
Other Local Grants	44,089	1.1	5,365	14.0
Other State Grants	13,828	0.4	(180)	(1.3)
Total Transit Operating Revenues	2,999,122	79.3	139,065	4.9
Capital Additions to Equity				
Federal Capital	402,724	10.7	45,127	12.6
Local Capital and Non-Governmental Donations	201,884	5.3	10,545	5.5
State Capital	178,698	4.7	(160,969)	(47.4) ¹
Total Capital Additions to Equity	783,306	20.7	(105,297)	(11.8)
Total Transit Operating Revenues and Capital Additions to Equity	\$ 3,782,428	100.0 %	\$ 33,768	0.9 %

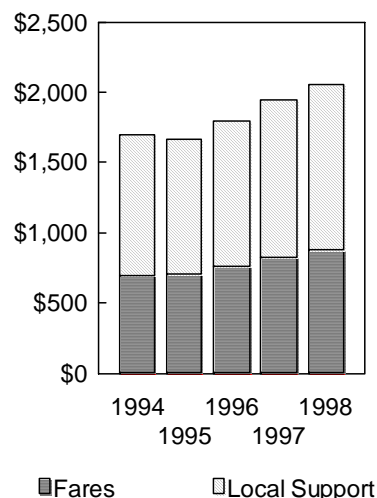
¹ This decrease is primarily due to the unusually large amount reported in the 1996-97 fiscal year by the Peninsula Corridor Joint Powers Board in San Mateo County.

Passenger Fares and Local Support

Figure 6

Passenger Fares and Local Support

(Amounts in millions)



Figures 6 and 7 present passenger fares and local support revenues over the past five fiscal years. These revenues are part of the basis used for determining the various TDA requirements for fare and local support ratios. The operator's and transit service claimant's compliance ratios are detailed in Table 3. Public Utilities Code Sections 99268.2 through 99268.5 specify the fare revenues to operating cost ratios required to be used by each transit system utilizing TDA funds. An operator's required fare ratio can vary depending on the type of service provided, the area in which the service is provided, and other factors.

The totals for fare revenues, local support, and operating costs from Table 1 were used to calculate these ratios. For the 1997-98 fiscal year, total passenger fares amounted to \$877.2 million (23.2%) of the total transit revenues. These fare revenues have increased \$180.7 million (25.9%) since the 1993-94 fiscal year, and \$54 million since the 1996-97 fiscal year. Local support revenues consist of the accounts defined in California Code of Regulations Section 6611.3. The various accounts are listed in Figure 7. Local support revenues provided slightly more than \$1.2 billion (30.8%) of the 1997-98 fiscal year total transit revenues. These revenues have increased \$162 million (16.2%) since the 1993-94 fiscal year.

Figure 7

Passenger Fares and Local Support

(Amounts in thousands)

	1997-98	1996-97	1995-96	1994-95	1993-94
Passenger Fares					
Passenger Fares	\$ 855,530	\$ 804,243	\$ 745,618	\$ 684,593	\$ 683,030
Special Transit Fares	21,071	18,385	16,334	14,783	13,113
School Bus Service	573	517	541	408	305
Total Passenger Fares	877,174	823,145	762,493	699,784	696,448
Local Support					
Local Sales Tax	438,564	436,103	382,277	341,348	446,074
Sales Tax	346,602	322,770	302,692	265,352	252,580
General Operating Assistance	233,933	236,234	212,413	225,727	176,148
Property Tax	100,677	96,652	95,365	95,211	95,390
Auxiliary Transportation	35,671	30,995	26,154	24,701	20,855
Local Special Fare Assistance	6,238	4,336	3,286	2,789	2,663
Subsidy — Other Sectors	2,180	3,392	7,466	9,959	7,863
Special District Augmentation Fund	—	—	—	—	2
Total Local Support	1,163,865	1,130,482	1,029,653	965,087	1,001,575
Total Passenger Fares and Local Support	\$ 2,041,039	\$ 1,953,627	\$ 1,792,146	\$ 1,664,871	\$ 1,698,023

Sales Tax and Local Sales Tax

Local support revenues include two categories of sales tax revenues: sales taxes that certain special district transit operators may impose directly, and locally generated taxes allocated to the transit operator by another governmental agency (local sales tax). For example, the Bay Area Rapid Transit District is authorized by statute to impose a sales tax within its boundaries. The Sacramento Regional Transit District is not so authorized but does receive local sales tax from the Sacramento County Transportation Authority. Statewide total operating revenue from these two categories was \$785 million in the 1997-98 fiscal year compared to \$759 million in the 1996-97 fiscal year. Figure 8 lists the agencies that were authorized to levy a sales tax for transportation and transit purposes. Additional information about agencies administering local sales tax may be found in the *Transportation Planning Agencies Annual Report*, also published by the State Controller's Office (see page 329 for information on ordering publications).

Figure 8

Sales Tax and Local Sales Tax

		Year
	Rate	Established
SPECIAL DISTRICT TRANSIT OPERATORS		
Bay Area Rapid Transit District	0.5%	1970
Los Angeles County Metropolitan Transportation Authority ...	1.0%	1982
Orange County Transportation Authority	0.5%	1991
San Mateo County Transit District	0.5%	1982
Santa Clara County Transit District	0.5%	1976
Santa Cruz Metropolitan Transit District	0.5%	1979
OTHER SPECIAL DISTRICTS		
Alameda County Transportation Authority	0.5%	1987
Contra Costa Transportation Authority	0.5%	1989
Fresno County Transportation Authority	0.5%	1987
Imperial County Transportation Authority	0.5%	1989
Madera County Transportation Authority	0.5%	1990
Riverside County Transportation Commission	0.5%	1989
Sacramento County Transportation Authority	0.5%	1989
Council of San Benito County Governments	0.5%	1989
San Bernardino County Transportation Authority	0.5%	1989
San Diego County Regional Transportation Commission	0.5%	1988
San Francisco County Transportation Authority	0.5%	1990
San Joaquin County Council of Governments	0.5%	1991
San Mateo County Transportation Authority	0.5%	1989
Santa Barbara County Association of Governments	0.5%	1989
Santa Clara County Traffic Authority	0.5%	1985

Capital Additions to Equity

Figure 9 details capital additions to equity that are grant revenues received from federal, state, local, and non-governmental sources. Capital grants are restricted by the grantor for the purchase of capital assets and cannot be used for operating purposes. The revenues listed in Figure 9 were used to purchase new or replacement vehicles of all kinds, to construct mass transit facilities, and to acquire other tangible property. Revenues from the Transportation Planning and Development Guideway account and from the State Article XIX Guideway account are used to fund intercity rail and rail-related capital improvements.

Grant revenues, totaling \$783.3 million, represent 20.7% of the 1997-98 fiscal year total revenues. Federal capital grants received from the Federal Transit Act (FTA) sections listed in Figure 9 amounted to 10.7%; state grants, 4.7%; and local and other grants, 5.3%. In comparison, grant revenues amounted to \$465 million ten years ago (1987-88 fiscal year) and \$334 million 15 years ago (1982-83 fiscal year).

Figure 9

Capital Additions to Equity

(Amounts in thousands)

	1997-98
Federal Capital	
FTA Section 5307 Grant	\$ 302,735
FTA Section 5309 Grant	88,327
Federal Other	5,727
FTA Section 5311 Grant	3,725
FTA Section 5310 Grant	2,210
Total Federal Capital	402,724
Local Capital	
Other Local Provisions	162,201
LTF	39,611
Total Local Capital	201,812
State Capital	
General Fund and Other	106,177
Transportation Planning and Development Guideway	34,755
STAF	27,066
State Article XIX Guideway	10,700
Total State Capital	178,698
Non-Governmental Donations	72
Total Capital Additions to Equity	\$ 783,306

Transit Operating Expenses

Figure 10 lists all transit expenses of counties, cities, special districts, and CTSAs for the 1997-98 fiscal year and compares them to the previous fiscal year. Figure 11 represents expenditures by major object class.

Figure 10

Transit Operating Expenses

For the Fiscal Year Ended June 30, 1998

(Amounts in thousands)

	1997-98	Percent of Total	Increase (Decrease) From 1996-97	Percent of Increase (Decrease)
Transit Operating Expenses				
Salaries, Wages, and Benefits	\$ 1,707,429	50.9 %	\$ 48,725	3.0 %
Depreciation and Amortization	509,452	15.2	52,198	11.4
Purchased Transportation	377,165	11.3	42,777	12.8
Services	284,561	8.5	79,600	38.8
Other	249,343	7.4	(12,306)	(4.7)
Materials and Supplies	223,703	6.7	(3,508)	(1.5)
Total Transit Operating Expenses	\$ 3,351,653	100.0 %	\$ 207,486	6.6 %

Figure 11

Transit Operating Expenses

For the Fiscal Year Ended June 30, 1998

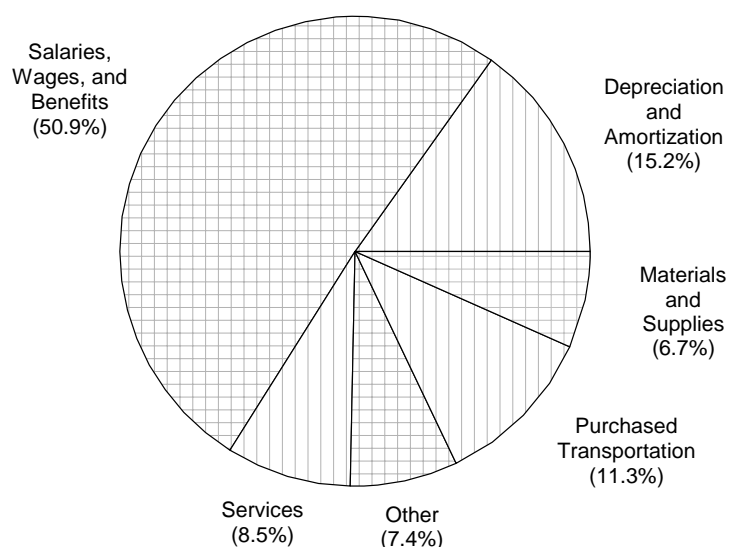


Figure 12 summarizes transit operating expenses for the past five fiscal years. Salaries, wages and benefits, depreciation and amortization, and purchased transportation constitute the greatest proportion of the total expenses incurred by local agencies. Some public agencies purchased transportation services from private transportation providers or from other governmental agencies. Figure 13 shows expenditures by major object class for the past five years.

Figure 12**Transit Operating Expenses**

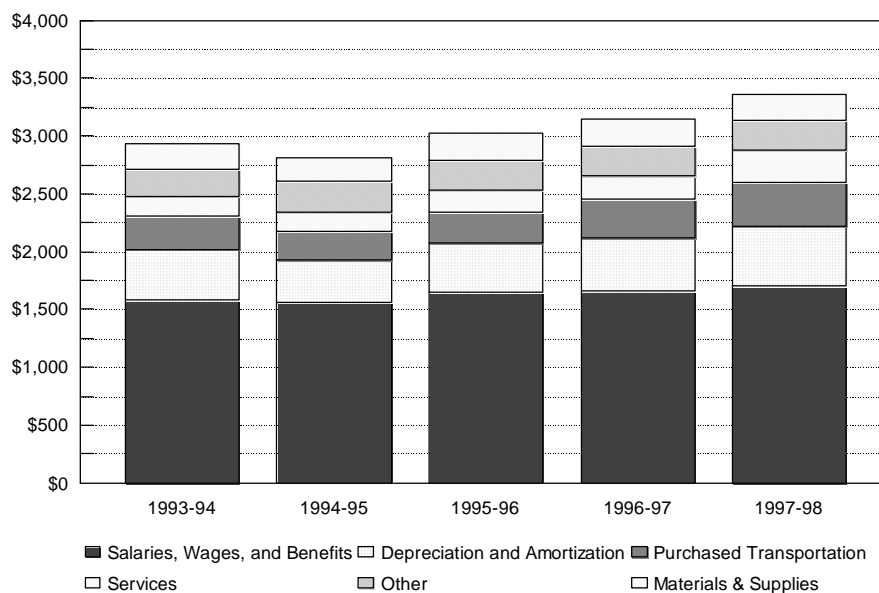
(Amounts in thousands)

	1997-98	1996-97	1995-96	1994-95	1993-94
Transit Operating Expenses					
Salaries, Wages, and Benefits	\$ 1,707,429	\$ 1,658,704	\$ 1,644,460	\$ 1,554,781	\$ 1,580,884
Depreciation and Amortization ¹	509,452	457,254	428,373	374,494	440,687
Purchased Transportation	377,165	334,388	270,187	247,172	282,069
Services	284,561	204,961	191,265	167,046	176,599
Other	249,343	261,649	252,461	262,108	233,793
Materials and Supplies	223,703	227,211	241,508	205,297	214,133
Total Transit Operating Expenses	\$ 3,351,653	\$ 3,144,167	\$ 3,028,254	\$ 2,810,898	\$ 2,928,165

¹ There is no prescribed method used for depreciating fixed assets under the State Controller's Office Uniform System of Accounts for Public Transit Operators "5000".

Figure 13**Transit Operating Expenses**

(Amounts in millions)



Budgeted Transit Revenues and Expenses

Figure 14 shows the total budgeted revenues and expenses of transit operations for the 1997-98 fiscal year. It should be noted that this budget data represents the initial unadjusted annual budget. Ninety-five agencies projected an estimated loss in the 1998-99 fiscal year, while 89 agencies reported an estimated loss in the 1997-98 fiscal year. Fifty-nine agencies reported an estimated loss in both fiscal years. As disclosed on Table 1, 130 out of 215 agencies had an actual net loss in the 1997-98 fiscal year.

Figure 14

Budgeted Transit Revenues and Expenses

For the Fiscal Year Ended June 30, 1999

(Amounts in thousands)

	Budget 1998-99	Percent of Total
Operating Revenues		
Passenger Fares	\$ 870,385	28.3 %
LTF	705,138	22.9
Local Sales Tax	438,737	14.2
Sales Tax	343,936	11.2
General Operating Assistance	307,537	10.0
Other Revenues	170,258	5.5
Property Tax	88,300	2.9
Federal Grants	85,156	2.8
STAF	70,142	2.2
Total Operating Revenues	3,079,589	100.0
Operating Expenses		
Salaries, Wages, and Benefits	1,724,328	52.1
Purchased Transportation	395,941	12.0
Depreciation and Amortization	316,065	9.6
Services	309,194	9.3
Other	246,537	7.5
Materials and Supplies	246,116	7.4
Interest	70,898	2.1
Total Operating Expenses	3,309,079	100.0
Net Transit Operating Income (Loss)	\$ (229,490)	—
Capital Additions to Equity		
Federal Capital	\$ 548,707	58.7
Local Capital	193,878	20.8
State Capital	188,744	20.2
Non-Governmental Donations	2,800	0.3
Total Capital Additions to Equity	\$ 934,129	100.0 %

Transit Operating Data by Mode

Figure 15 summarizes transit operating data by passengers, vehicle miles, and revenue vehicles for the past five fiscal years. Data for each transit claimant displayed by mode, i.e., the method of transportation used and type of service, are found in Table 4. Various modes of transportation are used by the general public. Specialized services are used primarily by the elderly and disabled. Twenty agencies did not report any operating data. Performance measures for passengers, vehicle miles, and transit vehicles are defined in Public Utilities Code Section 99247. Revenue vehicles are vehicles available to operate for revenue-generating services.

For each of the past five fiscal years, more than one billion passengers have been served by California's public transportation systems. During the 1997-98 fiscal year, general public transit and specialized transit services carried 1.2 billion passengers. Vehicle miles have increased 8.5% from 1993-94 to 1997-98.

Figure 15

Transit Operating Data by Mode

(Amounts in thousands)

	1997-98	1996-97	1995-96	1994-95	1993-94
Passengers					
Motor Bus	889,258	873,872	846,884	831,730	863,329
Rail, Street Car, and Trolley	286,702	278,633	261,765	250,837	247,733
Demand Response and Other	25,717	26,667	25,328	22,950	23,437
Total	1,201,677	1,179,172	1,133,977	1,105,517	1,134,499
Vehicle Miles					
Motor Bus	282,276	275,803	278,050	279,508	281,845
Rail, Street Car, and Trolley	89,969	82,771	76,324	73,379	68,573
Demand Response and Other	53,274	50,519	49,967	43,081	41,940
Total	425,519	409,093	404,341	395,968	392,358
Revenue Vehicles Inventory					
Motor Bus	9	8	8	8	8
Demand Response and Other	3	3	2	2	2
Rail, Street Car, and Trolley	2	2	2	2	1
Total	14	13	12	12	11

Non-Transit TDA Monies Made Available and Expenditures

Figure 16 summarizes non-transit TDA monies made available and expenditures during the 1997-98 fiscal year and lists the fund balance available for non-transit purposes as of June 30, 1998. Non-transit purposes include pedestrian and bicycle facilities and are defined in Public Utilities Code Sections 99234 and 99400(a). Claims may be filed by cities and counties that provide facilities for the exclusive use of pedestrians and bicycles pursuant to Section 99234. They also may file claims for street and road purposes in accordance with Section 99234(a). Details for individual cities and counties are provided in Tables 5 through 9. Tables 5 and 6 provide a summary of monies made available and an analysis of changes in fund balances. Table 7 provides an analysis of allocations made and interest earned during the fiscal year. Tables 8 and 9 present the detail of expenditures for non-transit TDA purposes and the sources from which funds were expended.

Figure 16

Non-Transit TDA Monies Made Available and Expenditures

For the Fiscal Year Ended June 30, 1998

(Amounts in thousands)

	Cities	Counties	Totals
Non-Transit TDA Monies Made Available			
Allocations Received During Year	\$ 46,674	\$ 32,762	\$ 79,436
Interest	5,729	212	5,941
Total Non-Transit TDA			
Monies Made Available	52,403	32,974	85,377
Non-Transit TDA Expenditures			
Engineering and Administration	2,714	4,469	7,183
Construction and Rights-of-Way	29,015	6,296	35,311
Maintenance	24,459	21,953	46,412
Acquisition of Equipment	301	—	301
Aid to Other Governmental Agencies	15	—	15
Planning	34	965	999
Fund Adjustments	1,778	(205)	1,573
Total Non-Transit TDA Expenditures	58,316	33,478	91,794
Excess of Expenditures			
Over Monies Made Available	(5,913)	(504)	(6,417)
Beginning Balances, July 1, 1997	69,218	5,356	74,574
Prior Year Adjustments	(390)	—	(390)
Ending Balances, June 30, 1998	\$ 62,915	\$ 4,852	\$ 67,767

Non-Transit TDA Expenditures by Principal Type

Non-transit TDA expenditures by principal type are summarized in Figure 17. Work may be performed directly by an agency, by agreement with another governmental agency, or by contract. Construction costs incurred through private contracts accounted for 84.7% of all construction expenses. Maintenance work performed by local agencies accounted for 64.7% of all maintenance work, while work performed by private contractors accounted for the remaining 35.3%. Figure 18 represents non-transit expenditures by principal type for the past five fiscal years. For more detail regarding individual cities and counties, see Tables 8 and 9.

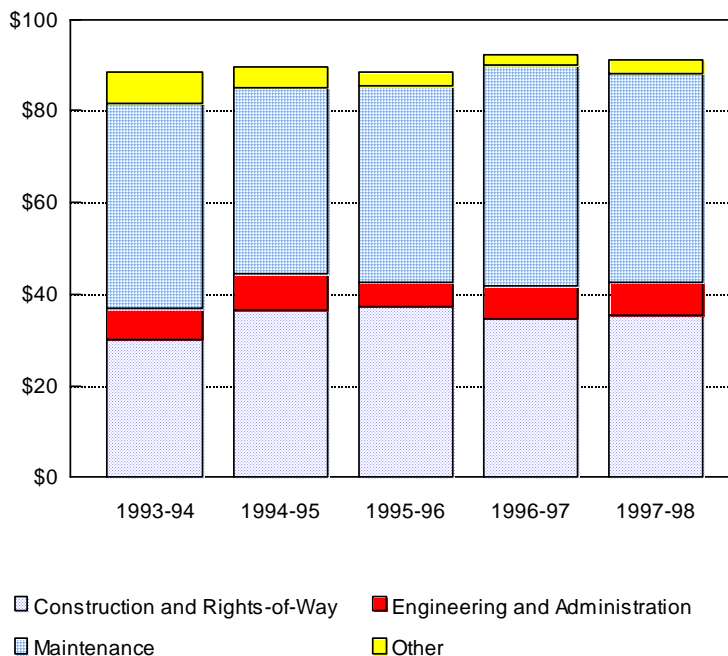
Figure 17

Non-Transit TDA Expenditures by Principal Type

For the Fiscal Year Ended June 30, 1998

(Amounts in thousands)

	Cities	Counties	Total	Percent of Total
Engineering and Administration	\$ 2,714	\$ 4,469	\$ 7,183	7.8 %
Construction and Rights-of-Way				
New Construction	3,532	3,203	6,735	7.3
Reconstruction	10,525	583	11,108	12.1
Signals, Safety Devices, Street Lighting	2,296	32	2,328	2.5
Pedestrian Ways and Bikepaths	10,989	2,475	13,464	14.7
Storm Damage	1,213	—	1,213	1.3
Storm Drains	80	—	80	0.1
Rights-of-Way	380	3	383	0.5
Total Construction and Rights-of-Way	29,015	6,296	35,311	38.5
Maintenance				
Patching	3,032	3,213	6,245	6.8
Overlays, Sealing	7,522	282	7,804	8.5
Street Lights and Traffic Signals	1,450	—	1,450	1.6
Storm Damage	39	774	813	0.9
Other Street and Road Maintenance	12,416	17,684	30,100	32.8
Total Maintenance	24,459	21,953	46,412	50.6
Other	2,128	760	2,888	3.1
Total Expenditures	\$ 58,316	\$ 33,478	\$ 91,794	\$ 100.0 %

Figure 18
Non-Transit Expenditures by Principal Type
 (Amounts in millions)


Prison Industry Authority Contracts

Assembly Bill 1147, Chapter 562, Statutes of 1989, requires each transit operator to annually report to the State Controller's Office the nature and dollar amount of all contracts for services entered into with the Prison Industry Authority. During the year, one agency reported a total of \$199,584 expended under contract with the Prison Industry Authority. Figure 19 represents Prison Industry Authority contract expenditures for the past five fiscal years. For more details regarding these expenditures, see Table 10.

Figure 19
Prison Industry Authority Contracts

Fiscal Year	Number of Agencies	Expenditures
1997-98	1	\$ 199,584
1996-97	1	\$ 199,684
1995-96	2	\$ 210,475
1994-95	1	\$ 225,162
1993-94	1	\$ 10,886

Supplemental Information

State Controller's Office Publication List

Reports published by the State Controller's Office on local government financial transactions are available from the offices listed below.

Division of Accounting and Reporting

Assessed Valuation Annual Report

Cities Annual Report

Community Redevelopment Agencies Annual Report

Counties Annual Report

Public Retirement Systems Annual Report

School Districts Annual Report

Special Districts Annual Report

Streets and Roads Annual Report

Transit Operators and Non-Transit Claimants Annual Report

Transportation Planning Agencies Annual Report

**Mail request to: Division of Accounting and Reporting
Local Government Reporting Section
P.O. Box 942850
Sacramento, California 94250
(916) 445-5153**

Annual Financial Report of California K-12 Schools

Division of Audits

**Mail request to: Division of Audits
Education Oversight Branch
P.O. Box 942850
Sacramento, California 94250
(916) 323-1826**

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